Date	Chapter	Section	Before Change	After Change	File Name
10/11/11	6	6.1	DOA has identified the appropriate transaction approval methods (electronic vs. manual), based on transaction type, as follows (a complete listing of all state forms for these transactions can be found at <a href="http://extranet.fsf.state.de.us/service_d">http://extranet.fsf.state.de.us/service_d</a>	DOA has identified the appropriate transaction approval methods (electronic vs. manual), based on transaction type, as follows (a complete listing of all state forms for these transactions can be found at <a href="http://extranet.fsf.state.de.us/forms.sh">http://extranet.fsf.state.de.us/forms.sh</a>	Chapter 06 – Approvals v.3.8
	_		esk forms.shtml):	<u>tml</u> ):	
10/11/11	7	7.4.2	For an electronic copy of the Emergency Purchase Justification Form, agencies should refer to <a href="http://extranet.fsf.state.de.us/service_desk forms.shtml">http://extranet.fsf.state.de.us/service_desk forms.shtml</a> .	For an electronic copy of the Emergency Purchase Justification Form, agencies should refer to <a href="http://extranet.fsf.state.de.us/forms.shtml">http://extranet.fsf.state.de.us/forms.shtml</a> .	Chapter 07 – Purchasing and Disbursements v.3.10
10/11/11	7	7.6.6	For a complete listing of all state forms, agencies should refer to <a href="http://extranet.fsf.state.de.us/service">http://extranet.fsf.state.de.us/service</a> d <a href="esk forms.shtml">esk forms.shtml</a> .	For a complete listing of all state forms, agencies should refer to <a href="http://extranet.fsf.state.de.us/forms.sh">http://extranet.fsf.state.de.us/forms.sh</a> <a href="mailto:tml">tml</a> .	Chapter 07 – Purchasing and Disbursements v.3.10
10/11/11	8	8.2.1	For a copy of this form, agencies should refer to <a href="http://extranet.fsf.state.de.us/service_desk_forms.shtml">http://extranet.fsf.state.de.us/service_desk_forms.shtml</a> .	For a copy of this form, agencies should refer to <a href="http://extranet.fsf.state.de.us/forms.sh">http://extranet.fsf.state.de.us/forms.sh</a> tml.	Chapter 08 – Misc Requirements v.3.7
10/11/11	8	8.3.2	A complete listing of all state forms can be found at <a href="http://extranet.fsf.state.de.us/service">http://extranet.fsf.state.de.us/service</a> d <a href="esk forms.shtml">esk forms.shtml</a> .	A complete listing of all state forms can be found at <a href="http://extranet.fsf.state.de.us/forms.shtml">http://extranet.fsf.state.de.us/forms.shtml</a> .	Chapter 08 – Misc Requirements v.3.7
10/11/11	8	8.4	A complete listing of all state forms can be found at <a href="http://extranet.fsf.state.de.us/service_desk_forms.shtml">http://extranet.fsf.state.de.us/service_desk_forms.shtml</a> .	A complete listing of all state forms can be found at <a href="http://extranet.fsf.state.de.us/forms.sh">http://extranet.fsf.state.de.us/forms.sh</a> tml.	Chapter 08 – Misc Requirements v.3.7
10/11/11	11	11.1.5	Meals and incidental expenses are covered at an actual method, not to exceed GSA Rates.	Meals and Incidental     Expenses (M&IE) are     covered at an actual method,     not to exceed GSA Rates.	Chapter 11 – Travel Policy v.4.3
10/11/11	11	11.1.5	We "Personal Expense Reimbursement" form (refer to Exhibit D) to claim any final adjustment/reimbursement.  Lodging, Meals, and Incidentals	Wee "Personal Expense Reimbursement" form (refer to Exhibit C) to claim any final adjustment/reimbursement.  Lodging and Meals and Incidental Expenses (M&IE)	Chapter 11 – Travel Policy v.4.3  Chapter 11 – Travel Policy
10/44/44	4.4	11.40			v.4.3
10/11/11	11	11.4.2	i. Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in- state overnight accommodations are necessary, the employee should be provided with a copy of the	i. Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in- state overnight accommodations are necessary, the employee should be provided with a copy of the	Chapter 11 – Travel Policy v.4.3

Date	Chapter	Section	Before Change	After Change	File Name
			Occupancy Tax Exemption	Occupancy Tax Exemption	
			Certificate (see <b>Exhibit C</b> ) to be	Certificate (see Exhibit C) to be	
			presented to the hotel/motel/etc.	presented to the hotel/motel/etc.	
			Tax on occupancy of hotels in other	Tax on occupancy of hotels in other	
			states must be paid.	states must be paid.	
			All lodging expenses require	All lodging expenses require	
			itemized receipts.	itemized receipts.	
10/11/11	11	11.5	1 This form and supporting	1 This form and supporting	Chapter 11 –
			documentation, including required	documentation, including	Travel Policy
			itemized receipts should be	required itemized receipts should	v.4.3
			submitted to the appropriate	be submitted to the appropriate	
			organization authority within	organization authority within	
			seven business days after the	seven (7) business days after the	
			completion of travel.	completion of travel.	
10/11/11	11	11.5	2 Employees may obtain a copy	2 Employees may obtain a copy	Chapter 11 –
			of the Missing Receipt Affidavit	of the Missing Receipt Affidavit	Travel Policy
			form at:	form at:	v.4.3
			http://extranet.fsf.state.de.us/servi	http://extranet.fsf.state.de.us/form	
40/44/44	10	12.2.2	ce desk forms.shtml.	s.shtml.	G! 10
10/11/11	12	12.2.2	a. This form is available with the	a. This form is available with the	Chapter 12 –
			other FSF forms at the following	other FSF forms at the following	SuperCard,
			link:	link:	v.5.1
			http://extranet.fsf.state.de.us/service_desk_forms.shtml.	http://extranet.fsf.state.de.us/forms.shtml.	
10/11/11	12	12.2.2	c. Agencies must review quarterly	c. Agencies must review the	Chapter 12 –
10/11/11	12	12.2.2	(at a minimum).	cardholder profiles quarterly	SuperCard,
			(uv u mmmum).	(at a minimum).	v.5.1
10/03/11	5	5.1.1	For more detailed transactions	For more detailed transactions	Chapter 05 –
			processing information, agencies	processing information, agencies	Procurement
			should refer to <b>Chapter 7.</b>	should refer to <b>Chapter 7.</b>	v.5.4
			Purchasing and Chapter 8.	Purchasing and Disbursements, and	
			Miscellaneous Purchasing	to Chapter 8. Miscellaneous	
			Requirements.	Purchasing Requirements.	
10/03/11	5	5.3	The Purchasing and Contracting	The Contracting and Purchasing	Chapter 05 –
			Advisory Council (29 Del C. §6913)	Advisory Council (CPAC) (29 Del C.	Procurement
			establishes thresholds that trigger	<b>§6913</b> ) establishes thresholds that	v.5.4
			formal bidding procedures in the areas	trigger formal bidding procedures in	
			of Materiel and Non-Professional	the areas of Materiel and Non-	
			Services, Public Works, and Professional Services.	Professional Services, Public Works, and Professional Services.	
10/03/11	5	5.3.2	Less than \$25,000 – Open Market	Less than \$50,000 – Open Market	Chapter 05 –
10/03/11		3.3.4	Purchase	Purchase	Procurement
			\$25,000 - \$49,999 – 3 Letter Bids	\$50,000 - \$99,999 – 3 Letter Bids	v.5.4
			\$50,000 and over – Formal Bid	\$100,000 and over – Formal Bid	
10/05/11	5	5.5	Public Works Contracts may be	Public Works Contracts may be	Chapter 05 –
			classified as:	classified as:	Procurement
					v.5.4
			Small – (less than \$25K – CPAC/	Small – (less than \$50K – CPAC/	
			Facilities Management) – follow	Facilities Management) – follow	
			<b>§6922</b> ; open market purchase (see	<b>§6922</b> ; open market purchase (see	
			M&NP, below); bid and	M&NP, below); bid and	
			performance bonds may be required.	performance bonds may be	
			(29 Del. C. §6927(a) (1))	required. (29 Del. C. §6927(a) (1))	
			<b>Medium</b> – (\$25K - \$49,999 – CPAC/	<b>Medium</b> – (\$50K - \$99,999 – CPAC/	
			Facilities Management) – three (3)	Facilities Management) – three (3)	
	1		i acinico management) – unec (3)	1 actitues Management) – titlee (3)	

Date	Chapter	Section	Before Change	After Change	File Name
			letter bids; bid and performance	letter bids; bid and performance	
			bonds may be required.	bonds may be required.	
10/05/11	5	5.6.1	bonds may be required.  Large – (greater than \$50K – CPAC/Facilities Management) – follow \$6962; Material and work of a non-professional nature not performed by employees of an agency must be performed under contract after competitive bidding, except as noted otherwise in this Manual. (29 Del. C. \$6904(g))  If the probable cost of a Public Works contract is expected to exceed \$50,000:  Professional service contracts are to be publicly announced not less than once a week for a two consecutive week period in a statewide news publication. (29 Del. C. \$6981(b))  Per the State's pilot web-based procurement program, legal notices shall direct interested bidders to the pilot agency websites. For detailed information, agencies should refer to Section 30 Epilogue in HB 290.  Additional information is also located at www.bids.delaware.gov.	bonds may be required.  Large – (greater than \$100K – CPAC/Facilities Management) – follow \$6962; Material and work of a non-professional nature not performed by employees of an agency must be performed under contract after competitive bidding, except as noted otherwise in this Manual. (29 Del. C. \$6904(g))  If the probable cost of a Public Works contract is expected to exceed \$100,000:  Professional service contracts are to be publicly announced not less than once a week for a two consecutive week period in a statewide news publication. (29 Del. C. \$6981(b))  Per the State's web-based procurement program, legal notices shall direct interested bidders to the agency websites. For additional information, agencies should refer to Section 30(a) Epilogue in HB 190:  For the purposes of meeting the public notice and advertising 1 requirements of 29 Del. C. c. 69, the announcement of bid solicitations and associated notices	Chapter 05 – Procurement v.5.4
10/04/11	11	11.5	All requests for travel expense	for the required duration on  www.bids.delaware.gov shall satisfy the public notice and advertisement requirements under this chapter.  1. All requests for travel expense	Chapter 11 –
			reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see <b>Exhibit D</b> ).	reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see <b>Exhibit C</b> ).	Travel Policy v.4.2
10/04/11	11	11.5	2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see <b>Exhibit F</b> ).	2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see <b>Exhibit E</b> ).	Chapter 11 – Travel Policy v.4.2
10/04/11	11	Exhibit B	EXAMPLE LODGING AND PER DIEM RATES	EXAMPLE LODGING AND PER DIEM RATES	Chapter 11 – Travel Policy v.4.2
			For October 1, 2010, to September 30, 2011, the standard rate is of \$77.00 for lodging and \$46.00 for meals and	For October 1, 2011, to September 30, 2012, the standard rate is of \$77.00 for lodging and \$46.00 for	

Date	Chapter	Section	Before Change	After Change	File Name
			incidental expenses (M&IE).	meals and incidental expenses	
				(M&IE).	
			Example of rates for cities in Connecticut	Enaments of makes for eities in	
			October 1, 2010 to September 30,	Example of rates for cities in Connecticut	
			2011	October 1, 2011 to September 30,	
			2011	2012	
			Rates in Table are displayed.		
				Revised rates in Table are displayed.	
10/04/11	11	Exhibit C	STATE OF DELAWARE	Deleted the page containing Exhibit	Chapter 11 –
			DIVISION OF REVENUE	C.	Travel Policy
			EXEMPTION CERTIFICATE		v.4.2
			TAX ON OCCUPANCY OF	(Renamed Exhibits D, E, and F to Exhibits C, D, and E, respectively.)	
			HOTEL AND MOTEL AND TOURIST HOME ROOMS	Exhibits C, D, and E, respectively.)	
09/01/11	11	Exhibit	Form AP000 – Employee Expense	Form AP003 – Personal Expense	Chapter 11 –
		D	Voucher	Reimbursement	Travel Policy
					v.4.1
08/05/11	2	2.1.5	Management is required to review	Management is required to review	Chapter 02 –
			State financial management and	State financial management and	Internal
			accounting system reports for balance verification as part of each agency's	accounting system reports for balance verification as part of each agency's	Controls v.4.9
			regular monthly reconciliation process	regular monthly reconciliation	
			and sign a monthly Certification of	process and sign a monthly	
			Internal Controls (Agencies should	Certification of Internal Controls as	
			refer to the example at the end of	evidence of this reconciliation and	
			this chapter) as evidence of this	review. (Agencies should refer to the	
			reconciliation and review. The	example at the end of this chapter.)	
			Certification is to be submitted to	The Certification is to be submitted	
			the DOA no later than the 15 <sup>th</sup> of every month.	within 15 days of the end of the Month being certified.	
08/05/11	2	Pg. 2-20	Example Memorandum on <b>Monthly</b>	Replaced with <b>FSF Monthly</b>	Chapter 02 –
00/05/11	_	1 5. 2 20	Certification of Internal Controls	Reconciliation Certification Form	Internal
					Controls v.4.9
06/30/11	7	7.6.1	Agencies must provide the vendor's	Agencies must provide the vendor's	Chapter 07 –
			invoice number and the vendor's	invoice number and invoice date on	Purchasing
			federal identification number (TIN) on	all vouchers processed in the FSF	and
			all vouchers processed in the FSF system, to ensure v payments from the	system, to ensure payments from the State are properly credited to the	Disbursements v.3.9
			State are properly credited to the	account.	V.3.9
			account.	account.	
06/29/11	6	6.1	Transaction Name	Transaction Name	Chapter 06 –
			Fixed Asset Addition	Capital Asset Addition	Approvals v.3.7
			Trans. ABBR	Trans. ABBR	
			FA	ADD	
			Tile same to /N/C	Electronic /N/	
			Electronic/Manual Electronic	Electronic/Manual Electronic/Manual	
			Electronic	Electronic/ivialitial	
			Form(s) Required	Form(s) Required	
			Asset Worksheet	AM Change Request – for Manual	
				Add / Modification Only	
			Form Location		
			FSF generated	Form Location	
06/20/11		<i>L</i> 1	Trongaction No.	Extranet Transportion Name	Charter OC
06/29/11	6	6.1	Transaction Name	Transaction Name	Chapter 06 –

Date	Chapter	Section	<b>Before Change</b>	After Change	File Name
			Fixed Asset Transfer	Capital Asset Transfer	Approvals v.3.7
			Trans. ABBR FX	Trans. ABBR TRF	
			Electronic/Manual Electronic	Electronic/Manual Electronic	
			Form(s) Required	Form(s) Required	
			None	None	
			Form Location	Form Location	
06/29/11	6	6.1	Transaction Name Fixed Asset Disposal	Transaction Name Capital Asset Disposal	Chapter 06 – Approvals v.3.7
			Trans. ABBR FD	Trans. ABBR RET	
			Electronic/Manual Electronic	Electronic/Manual Electronic	
			Form(s) Required Yes	Form(s) Required ERI or Surplus Excess Property Form	
			Form Location OMB's GSS Surplus Services	Form Location OMB's GSS Surplus Services / Extranet	
06/29/11	6	6.1	Transaction Name Fixed Asset Modification	Transaction Name Capital Asset Modification	Chapter 06 – Approvals v.3.7
			Trans. ABBR FF	Trans. ABBR	v.3.7
			Electronic/Manual Electronic	Electronic/Manual Manual	
			Form(s) Required No	Form(s) Required AM Change Request Form	
			Form Location	Form Location Extranet	
06/29/11	6	6.1	Transaction Name Fixed Asset Adjustment	Transaction Name Capital Asset Adjustment	Chapter 06 – Approvals v.3.7
			Trans. ABBR FJ	Trans. ABBR ADJ	
			Electronic/Manual Electronic	Electronic/Manual Electronic	
			Form(s) Required Yes	Form(s) Required No	
			Form Location Central AM/DOA	Form Location	
06/29/11	6	6.4	In the Transaction Approvals table,	In the <b>Transaction Approvals</b> table,	Chapter 06 –

Date	Chapter	Section	Before Change	After Change	File Name
			under the <b>Comments</b> column:	under the <b>Comments</b> column:	Approvals
			Only if the total purchase order values is greater than or equal to \$,5000.	Only if the total purchase order value is greater than or equal to \$5000.	v.3.7
06/28/11	12	12.1.1	<ul> <li>b. For travel, the card provides:</li> <li>1. Secure trip registrations, lodging, and avoidance of possible late charges.</li> </ul>	<ul><li>b. For travel, the card provides:</li><li>1. Secure trip registrations, lodging, and avoidance of possible late charges.</li></ul>	Chapter 12 – SuperCard v.5.0
			2. Pre-trip assistance with information such as Automatic Teller Machine (ATM) locations, weather reports, and health precautions.	Pre-trip assistance with information such as weather reports and health precautions.	
06/28/11	12	12.1.2	<ul> <li>2. For meals (food, beverage, tax, and tips) and incidental expenses:         <ul> <li>If using the Actual Expense Method of Reimbursement – Use the SuperCard for meals.</li> </ul> </li> <li>If using the Per Diem Method of Reimbursement (fixed reimbursement amount per day), employees may use the card. However, any SuperCard charges will need to be subtracted from the Per Diem rate.</li> </ul>	2. For meals (food, beverage, tax, and tips) while traveling.	Chapter 12 – SuperCard v.5.0
06/28/11	12	12.1.2	<ol> <li>The SuperCard may be used for out-of-state gasoline purchases, if the traveler is in a location where the Fleet Services fuel access card cannot be used.</li> <li>The SuperCard may be used for obtaining cash from ATMs using a Personal Identification Number (PIN), with agency approval.         Cash withdrawals from within a Financial Institution are prohibited, except for international travel and must be added to the card profile for access.     </li> <li>The SuperCard may be used to</li> </ol>	<ul> <li>3. The SuperCard may be used for out-of-state gasoline purchases, if the traveler is in a location where the Fleet Services fuel access card cannot be used.</li> <li>4. The SuperCard may be used to pay for meals for several employees while traveling within the same agency.</li> </ul>	Chapter 12 – SuperCard v.5.0
			pay for meals for several employees while traveling within the same agency.		
06/28/11	12	12.3.1	3. Meals, travel, entertainment within the State of Delaware, or any expense not authorized for	3. Meals, travel, entertainment within the State of Delaware, or any expense not authorized for	Chapter 12 – SuperCard

Date	Chapter	Section	Before Change	After Change	File Name
			State business.	State business.	v.5.0
			4. Cash advances not for state business.	4. Personal telephone calls/monthly service.	
			5. Personal telephone calls/monthly service.		
06/28/11	12	12.6.1	g. Not allow anyone other than the Cardholder to use the SuperCard, the account number, and/or the PIN, except as noted under "Authorized Credit Card Use" in Section C, above.	g. Not allow anyone other than the Cardholder to use the SuperCard, the account number, except as noted under "Authorized Credit Card Use" in Section C, above.	Chapter 12 – SuperCard v.5.0
06/28/11	12	12.7	12.7 Cash Withdrawals	12.7 Cash Withdrawals	Chapter 12 –
			12.7.1 Agency Policy Requirements	12.7.1 Agency Policy Requirements	SuperCard v.5.0
			Agency internal policy must address	Agency internal policy must address	
			12.7.2 ATM Cash Advances	12.7.2 ATM Cash Advances	
			If agency policy permits and	If agency policy permits and	
			12.7.3 Bank Teller Cash Advances	12.7.3 Bank Teller Cash Advances	
			Cash withdrawal from within	Cash withdrawal from within	
			12.7.4 Cash Advance Fees	12.7.4 Cash Advance Fees	
			Cash withdrawals incur a service	Cash withdrawals incur a service	
06/14/11	11	11.1.1	This policy is an "Accountable Plan" for IRS purposes, and as such, employee reimbursements are not reported as pay. "Accountable Plans" require Per Diem rates be "similar in form to and not more than the federal rate". The federal rates are established by the U.S. General Services Administration each year for the period October 1 to September 30.	This policy is an "Accountable Plan" for IRS purposes, and as such, employee reimbursements are not reported as pay. "Accountable Plans" require per diem rates be "similar in form to and not more than the federal rate". The federal rates are established by the U.S. General Services Administration (GSA) each year for the period October 1 to September 30.	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.1.4	Employees must retain all SuperCard receipts.	Employees must retain all SuperCard itemized receipts for all SuperCard transactions.	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.1.5	3. Daily travel expenses are reimbursed by one of two general methods, which are selected by organization management. Each method below is valid, but only one method will be used for all travel expenses for that trip.  a. Lodging plus fixed diem method; or	Daily travel expenses are reimbursed for lodging plus actual expenses.  1. Lodging plus Actual Expense Method  • Use SuperCard for all authorized expenses, including common carriers	Chapter 11 – Travel Policy v.4.0

Date	Chapter	Section	Before Change	After Change	File Name
			<ul> <li>b. Actual expense method.</li> <li>Agencies should refer to Section11.4 below for more information on the use of each of these methods.</li> <li>4. Lodging plus Fixed Per Diem Method of Reimbursement</li> <li>Use "Payment Voucher" form for Cash Travel Advance or SuperCard ATM Cash if permitted by the agency.</li> <li>Use SuperCard for common carriers (airlines, rail or bus), car rental, lodging, and lodging tax.</li> </ul>	<ul> <li>(airlines, rail or bus), car rental, lodging, and lodging tax.</li> <li>Meals and incidental expenses are covered at an actual method, not to exceed GSA Rates.</li> <li>Receipts are required for common carriers, car rental, lodging, lodging tax, meals, incidentals, and any additional individual allowed expense.</li> <li>Use SuperCard for all authorized expenses, where accepted. However, when SuperCard is not accepted, please refer to Section 11.5.</li> </ul>	
			• Meals and incidental expenses are covered at a fixed amount per day based on the per diem, and employees shall be given a cash advance for these items prior to travel. No receipts are required for meals and incidental expenses when this method is selected. If this method of reimbursement is selected, the SuperCard is not to be used for any meals or incidental expenses.	<ul> <li>2. Reimbursement <ul> <li>Use "Personal Expense Reimbursement" form (refer to Exhibit D) to claim any final adjustment/ reimbursement.</li> </ul> </li> <li>3. SuperCard Financial Institution Cash <ul> <li>The SuperCard may not be used for cash withdrawal.</li> </ul> </li> </ul>	
			Receipts are required for common carriers, car rental, lodging, lodging tax and any additional individual allowed expense that exceeds \$20.  Individual meals and incidental expenses are not itemized, as they are a fixed amount per day. The daily per diem rate is itemized.		
			<ul> <li>5. Actual Expense         Method of Reimbursement         <ul> <li>Use "Payment Voucher" form                  for Cash Travel Advance or                         SuperCard ATM Cash if                         permitted by the agency.</li> </ul> </li> </ul>		

Date	Chapter	Section	Before Change	After Change	File Name
			Use SuperCard for all		
			authorized expenses where accepted.		
			accepted.		
			<ul> <li>Receipts are required for</li> </ul>		
			common carriers, car rental,		
			lodging, lodging tax, and any individual allowed expense		
			that exceeds \$20 including		
			meals and incidental		
			<u>expenses</u> . Individual meals and incidental expenses <u>must</u>		
			be itemized.		
			6. <u>Final Reimbursement</u>		
			W (D )		
			Use "Personal Expense     Reimbursement" form to		
			claim any final adjustment/		
			reimbursement.		
			7. SuperCard ATM Cash		
			Optional for agencies - A		
			Personal Identification Number (PIN) must be		
			requested, if needed, for the		
			individual cardholder.		
			Should be utilized by		
			individuals who need cash for organization requirements,		
			emergencies or extended		
			travel.		
			8. SuperCard Financial		
			Institution Cash		
			The SuperCard may not be		
			used for cash withdrawal		
			from within financial institutions.		
			9. <u>All SuperCard</u> transactions require receipts.		
			10. The <b>per diem method of reimbursement</b> may simplify		
			administration for the organization		
06/14/11	1.1	11.2	and traveler and is preferred.	AN	Clarita 11
06/14/11	11	11.2	All common carrier transportation expenses require receipts.	All common carrier transportation expenses require itemized receipts.	Chapter 11 – Travel Policy
					v.4.0
06/14/11	11	11.3.3	All rental car expenses require	All rental car expenses require	Chapter 11 –
			receipts.	<u>itemized receipts.</u>	Travel Policy v.4.0
06/14/11	11	11.4.1	1. Daily expenses shall be	1. Expenses shall be based on	Chapter 11 –

Date	Chapter	Section	Before Change	After Change	File Name
			reimbursed by one of two methods	actual expense method.	Travel Policy
			(only <u>one</u> method for all travel related charges), which is selected by management:	2. Per Diem Rates	v.4.0
			a. Lodging plus fixed per diem method, or	a. Delaware agencies will use the rates established by the U.S. General Services Administration (GSA) for	
			b. Actual expense method.	locations within the United States and by the U.S.	
			2. Per Diem Rates	Department of State for foreign areas. The per diem	
			a. Delaware agencies will use the rates established by the U.S. General Services Administration for locations within the United States and by the U.S. Department of State for foreign areas. The per diem rate for a location is a combination of a lodging allowance, meals allowance	for a location is a combination of a lodging allowance, meals allowance and incidental expense allowance.  b. Within the United States, a standard rate is provided for each year and covers all locations.	
			and incidental expense allowance.	c. For example, the <u>standard</u> United States rate, through	
			b. Within the United States, a standard rate is provided for each year and covers all locations except those which are designated as high cost	September 30, 2011, is a maximum of:  • \$77 for lodging (tax may be claimed in	
			locations. High cost locations have higher rates.  c. For example, the <u>standard</u>	additional to the maximum lodging amount); and  • \$46 for meals and	
			United States per diem rate, through September 30, 2011, is a maximum of:	incidental expenses.  d. All per diem rates can be	
			• \$77 for lodging (tax may	found at:	
			be claimed in additional to the maximum lodging amount); and  • \$46 for meals and incidental expenses.	(1) United States -  http://www.gsa.gov/per  diem  Rates are set each Federal Fiscal Year	
			d. Over 400 high cost locations in the United States have per diem rates that are higher than the standard rate because of local market conditions.	- October 1 to September 30. (See Exhibit B for a sample of the internet site tables.)	
			e. All per diem rates can be found at:	(2) Foreign Areas - http://aoprals.state.gov/ content.asp?content_id	
			(1) United States - <a href="http://www.gsa.gov/perdiem">http://www.gsa.gov/perdiem</a> <a href="mailto:em">em</a>	=184&menu_id=78  • Rates are set monthly.	

Date	Chapter	Section	Before Change	After Change	File Name
	_		Rates are set each	_	
			Federal Fiscal Year -		
			October 1 to		
			September 30. (See <b>Exhibit B</b> for a		
			sample of the		
			internet site tables.)		
			internet site tables.)		
			(2) Foreign Areas -		
			http://aoprals.state.gov/co		
			ntent.asp?content_id=184 &menu_id=78		
			• Rates are set		
			monthly.		
06/14/11	11	11.4.2	Lodging Plus Fixed Per Diem	Lodging, Meals, and Incidentals	Chapter 11 –
					Travel Policy
06/14/11	11	11.4.2	1. General	1. Lodging	v.4.0 Chapter 11 –
00,11,11		111.1.2	35	20055	Travel Policy
			Reimbursement for lodging costs	a. Lodging costs are authorized	v.4.0
			is authorized when approved	when approved official	
			official travel is out-of-state, more	travel is out-of-state, more	
			than 12 hours and overnight	than 12 hours, and	
			lodging is required.	overnight lodging is	
				required.	
			2. Accommodations		
			T adains assumed ations are	b. Lodging accommodations	
			a. Lodging accommodations are priced for single occupancy	are priced for single occupancy rooms.	
			rooms.	occupancy rooms.	
			Tooms.	c. Accommodations shared	
			b. Accommodations shared with	with family members or	
			family members or others not	others not on official	
			on official State/agency	State/agency business are	
			business are reimbursable at	reimbursable at the single	
			the single occupancy rate	occupancy rate only.	
			only.		
			A	d. Accommodations shared	
			c. Accommodations shared with other state travelers should be	with other state travelers should be billed and	
			billed and reimbursed to one	reimbursed to one traveler.	
			traveler. When required,	When required,	
			reimbursements to more than	reimbursements to more	
			one traveler shall be based on	than one traveler shall be	
			a pro rata share as reported on	based on a pro rata share as	
			each reimbursement request.	reported on each	
			1 000	reimbursement request.	
			d. State travelers may elect to	o State tweeteland	
			use their personal campers or recreation vehicles, rather	e. State travelers may elect to use their personal campers	
			than staying in a hotel/motel.	or recreation vehicles, rather	
			When prior approval is	than staying in a	
			received from the appropriate	hotel/motel. When prior	
			organization authority, the	approval is received from	
			traveler will be reimbursed	the appropriate organization	
			actual cost, not to exceed the	authority, the traveler will	
			location cost of hotel lodging.	be reimbursed actual cost,	

Date	Chapter	Section	Before Change	After Change	File Name
				not to exceed the location	
			e. Reimbursement is for the  actual cost, not to exceed the  maximum lodging rate for the location (tax may be claimed	f. The reimbursement for lodging, meals, and	
			separately as a miscellaneous expense).	incidental expenses is the actual cost, limited to 150	
				percent of the locality rate,	
			f. Conference Lodging Arrangements	as defined above. To qualify for more than 150	
			When hotel rooms are blocked for a conference,	percent and up to 300 percent of the locality rate,	
			seminar, etc., and a special	per diem rate requires prior	
			discounted conference hotel rate is provided, the employee should inform the individual	approval of OMB and DOA.	
			making the reservations. The person making the reservations shall then attempt	NOTE: Lodging and Meals and Incidental Expenses (M&IE) are separate rates	
			to obtain the conference rate, government rate or lower rate,	and are not required to be adjusted by an identical	
			for the traveler. If a lower rate is not available, the	percentage. General Services Administration	
			normal reservation procedure should be used.	(GSA) maintains separate rates. Exhibit E to this policy provides a template to	
			g. Occupancy Tax The State of Delaware is	be used for requests that exceed 150 percent of GSA	
			exempt from the tax on occupancy of hotel, motel and	rate.	
			tourist home rooms within Delaware only. When in-state	g. Agencies have the authority to approve lodging expenses	
			overnight accommodations are necessary, the employee should be provided with a	up to 150 percent of the locality per diem rate.	
			copy of the Occupancy Tax Exemption Certificate (see	h. Conference Lodging Arrangements	
			<b>Exhibit C</b> ) to be presented to the hotel/motel/etc. Tax on	When hotel rooms are	
			occupancy of hotels in other states must be paid.	blocked for a conference, seminar, etc., and a special	
			h. All lodging expenses require receipts.	discounted conference hotel rate is provided, the employee should inform the	
			icceipis.	individual making the reservations. The person	
			3. Meals and Incidental Expenses (M&IE)	making the reservations shall then attempt to obtain the conference rate,	
			a. Reimbursement for M&IE is authorized when approved official travel is out-of-state,	government rate or lower rate, for the traveler. If a lower rate is not available,	
			more than six hours or overnight lodging is required.	the normal reservation procedure should be used.	
			b. M&IE include:	<ul><li>j. Occupancy Tax</li><li>The State of Delaware is</li></ul>	

Date	Chapter	Section	Before Change	After Change	File Name
			(1) Meals (food, beverage,	exempt from the tax on	
			tax, and tips).	occupancy of hotel, motel and tourist home rooms	
			(2) Incidental Expenses (fees	within Delaware only.	
			and tips given to	When in-state overnight	
			porters, baggage	accommodations are	
			carriers, bellhops, hotel	necessary, the employee	
			maids, stewards or	should be provided with a	
			stewardesses and	copy of the Occupancy Tax	
			others).	Exemption Certificate (see <b>Exhibit C</b> ) to be presented	
			(3) Meals and Incidental	to the hotel/motel/etc. Tax	
			Expenses are reimbursed	on occupancy of hotels in	
			at the location rate with	other states must be paid.	
			no receipts required as		
			shown in the following	All lodging expenses	
			table:	require itemized receipts.	
			(Table omitted. No		
			changes.)	2. Meals and Incidental Expenses	
				(M&IE)	
			c. Reduced M&IE		
				a. All expenses, including	
			If an agency knows in	each individual meal, must	
			advance a meal is to be	be itemized separately.	
			provided without cost to the employee, e.g. included in a	b. M&IE is authorized when	
			conference fee, then a	approved official travel is	
			reduction to the daily per	out-of-state, more than six	
			diem may be made for the	hours or overnight lodging	
			appropriate meal as shown in	is required.	
			the following table:	Morra 1 1	
			(Table omitted. No changes.)	c. M&IE include:	
			(Table offitted: Two changes.)	(1) Meals (food, beverage,	
			NOTE: The remaining 6%	tax, and tips).	
			is related to incidental	•	
			expenses.	(2) Incidental Expenses	
			1 37	(fees and tips given to	
			d. No receipts are required for M&IE under the per diem	porters, baggage carriers, bellhops,	
			method, and the SuperCard	hotel maids, stewards	
			may not be used to charge	or stewardesses and	
			the meals.	others).	
				(0) 35 4 5 5	
				(3) Meals and Incidental	
				Expenses are not to exceed the location	
				rate, as shown in the	
				following table:	
				(Table omitted. No	
				changes.)	
				d. Reduced M&IE	
				If an agency knows in	
				advance a meal is to be	

Date	Chapter	Section	Before Change	After Change	File Name
	Chapter			provided without cost to the employee, e.g. included in a conference fee; then a reduction to the daily per diem may be made for the appropriate meal as shown in the following table:  (Table omitted. No changes.)  NOTE: The remaining 6% is related to incidental expenses.  All M&IE require itemized	
				receipts.	
06/14/11	11	11.4.3	<ol> <li>Receipts are required for individual miscellaneous expenses exceeding \$20.</li> <li>Authorized expenses include:         <ol> <li>Ground transportation, including airport shuttle, taxi or public transit.</li> </ol> </li> </ol>	<ul> <li>Authorized expenses include:</li> <li>a. Ground transportation, including airport shuttle, taxi or public transit.</li> <li>b. Hotel/airport parking and tolls for turnpike, bridges and/or ferries.</li> </ul>	Chapter 11 – Travel Policy v.4.0
			<ul> <li>b. Hotel/airport parking and tolls for turnpike, bridges and/or ferries.</li> <li>c. Business related telephone calls.</li> <li>d. Personal telephone calls.</li> <li>(1) Travel for three nights or less, not to exceed \$10 total.</li> <li>(2) Travel for four nights or more, not to exceed \$20 total per week</li> <li>e. Gasoline and/or Other Supplies</li> <li>(1) When state-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the</li> </ul>	c. Business related telephone calls.  d. Personal telephone calls.  (1) Travel for three nights or less, not to exceed \$10 total.  (2) Travel for four nights or more, not to exceed \$20 total per week  e. Gasoline and/or Other Supplies  (1) When state-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the expense is reimbursable, and the SuperCard may be used. All in-state	

Date	Chapter	Section	Before Change	After Change	File Name
			be used. All in-state	must be made using the	
			purchases of gasoline	Fleet Services fuel	
			must be made using the Fleet Services fuel access	access card.	
			card.	(2) Emergency repairs	
			card.	incidental to using a	
			(2) Emergency repairs	state-owned vehicle.	
			incidental to using a		
			state-owned vehicle.	f. Multiple Employee Meal	
				Expense	
			f. Multiple Employee Meal		
			Expense	When multiple employees	
			When multiple employees are	are having a meal together and more than one meal is	
			having a meal together and	being reimbursed, the	
			more than one meal is being	names of the additional	
			reimbursed, the names of the	individuals are to be	
			additional individuals are to	submitted on a schedule	
			be submitted on a schedule	itemizing the cost of each	
			itemizing the cost of each	individual's meal.	
			individual's meal. Individuals	Individuals on per diem should have the meal	
			on per diem should have the meal deducted from the	deducted from the individual	
			individual per diem rate.	per diem rate.	
			marvidum per diem rate.	per diem rate.	
			g. Reimbursement for alcoholic	g. Reimbursement for	
			beverages is strictly	alcoholic beverages is	
			prohibited.	strictly prohibited.	
				All miscellaneous expenses	
				require itemized receipts.	
06/14/11	11	11.4.4	1. General	1. General	Chapter 11 –
					Travel Policy
			Actual expense reimbursement for	Actual expense reimbursement	v.4.0
			lodging, meals, and incidental expenses is warranted when any of	for lodging, meals, and incidental expenses is warranted	
			the following conditions exist:	when any of the following	
			the following conditions exist.	conditions exist:	
			a. Lodging and/or meals are		
			provided at a prearranged	a. Lodging and/or meals are	
			place, such as a hotel where a	<del>provided at a prearranged</del>	
			meeting, conference, or a	place, such as a hotel where	
			training session is held;	a meeting, conference, or a training session is held;	
			b. Costs have escalated because	tunning session is new,	
			of special events (e.g.	b. Costs have escalated	
			conventions, natural disasters,	because of special events	
			etc.);	(e.g. conventions, natural	
				<del>disasters, etc.);</del>	
			c. Mission requirements; or	c. Mission requirements; or	
			d. Reason approved by the	e. wission requirements, or	
			organization.	d. Reason approved by the	
				organization.	
			2. Reimbursement		
				2. Reimbursement	
			a. The reimbursement for		

Date	Chapter	Section	Before Change	After Change	File Name
			lodging, meals, and incidental	a. The reimbursement for	
			expenses is the actual cost	<del>lodging, meals, and</del>	
			limited to 150 percent of the	incidental expenses is the	
			locality per diem rate, as	actual cost limited to 150	
			defined above. To qualify for	percent of the locality per	
			more than 150 percent and up	diem rate, as defined above.	
			to 300 percent of the locality	To qualify for more than	
			per diem rate requires prior	150 percent and up to 300	
			approval of OMB and DOA.	<del>percent of the locality per</del>	
				diem rate requires prior	
			<b>NOTE:</b> Lodging and M&IE	<del>approval of OMB and</del>	
			are separate rates and are not	<del>DOA.</del>	
			required to be adjusted by an		
			identical percentage. General	NOTE: Lodging and	
			Services Administration	M&IE are separate rates and	
			(GSA) maintains separate	are not required to be	
			rates. <b>Exhibit E</b> to this policy	adjusted by an identical	
			provides a template to be used	<del>percentage. General</del>	
			for requests that exceed 150	Services Administration	
			percent of GSA rate.	(GSA) maintains separate	
				rates. Exhibit E to this	
			b. Agencies may specify a lower	<del>policy provides a template</del>	
			percentage between 100	to be used for requests that	
			percent of the locality per	exceed 150 percent of GSA	
			diem rate and the 150%.	<del>rate.</del>	
			3. Itemization	b. Agencies may specify a	
			A 11	lower percentage between	
			a. All expenses, including each	100 percent of the locality	
			individual meal, must be	per diem rate and the 150%.	
			itemized separately.	2 10	
			1 7	3. Itemization	
			b. Receipts are required for	A 11	
			lodging and any other	a. All expenses, including	
			individual authorized expense	each individual meal, must	
			when the cost exceeds \$20.	<del>be itemized separately.</del>	
				b. Receipts are required for	
				lodging and any other	
				individual authorized	
				expense when the cost	
				exceeds \$20.	
				CACCCUS \$20.	
06/14/11	11	11.4.5	11.4.5 Day Trips, In-state Travel,	11.4.4 Day Trips, In-state Travel,	Chapter 11 –
			and Before or After Hours	and Before or After Hours	Travel Policy
					v.4.0
06/14/11	11	11.5	All requests for travel expense	Payment for all travel-related,	Chapter 11 –
			reimbursements shall be submitted	approved expenses should be made	Travel Policy
			on the State of Delaware	using the Delaware SuperCard.	v.4.0
			"Personal Expense	However, in cases where this option	
			Reimbursement" (PE) form	is not possible:	
			provided by DOF (see <b>Exhibit D</b> ).	_	
			This form and supporting	1. All requests for travel	
			documentation/required receipts	expense reimbursements	
			should be submitted to the	shall be submitted on the	
			appropriate organization authority	State of Delaware "Personal	
			within seven business days after	Expense Reimbursement"	
	1	l			L

Date	Chapter	Section	Before Change	After Change	File Name
Date	Chapter	Section	the completion of travel. Fixed per diem amounts should be reflected under "Miscellaneous" as "per diem".  Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit F). Employees may obtain a copy of the Missing Receipt Affidavit form at: <a href="http://extranet.fsf.state.de.us/servicedesk">http://extranet.fsf.state.de.us/servicedesk forms.shtml</a> . If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form.  Agency fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel account codes are used in preparing the Personal Expense Reimbursement.	(PE) form provided by DOF (see Exhibit D). This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority within seven business days after the completion of travel.  2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit F). Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/ service desk_forms.shtml. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form.  3. Agency fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel account codes are used in preparing the Personal Expense	File Name
06/11/11	11	Exhibit A	Out of State Authorization Form  Advance Requested Approved	Reimbursement.  Out of State Authorization Form  Advance Requested Approved	Chapter 11 – Travel Policy v.4.0
			Actual Expense in Lieu of Per Diem Requested Approved  Estimated Cost D. Per Diem (M&IE) or Actual Expense (Prior Approval)	Actual Expense in Lieu of Per  Diem Requested Approved  Estimated Cost D. Per Diem (M&IE) or Actual Expense (Prior Approval)	
06/14/11	11	Exhibit B	EXAMPLE LODGING AND PER DIEM RATES  For October 1, 2007 to September 30,	EXAMPLE LODGING AND PER DIEM RATES  For October 1, 2010, to September	Chapter 11 – Travel Policy v.4.0
	<u> </u>		1 of October 1, 2007 to september 50,	1 of October 1, 2010, to september	

Date	Chapter	Section	Before Change	After Change	File Name
			2008 the standard rate is of \$70.00 for	30, 2011, the standard rate is of	
			lodging and \$39.00 for meals and	\$77.00 for lodging and \$46.00 for	
			incidental expenses (M&IE)	meals and incidental expenses (M&IE).	
			Example of rates for cities in	()	
			Connecticut	Example of rates for cities in	
			October 1, 2007 to September 30,	Connecticut	
			2008	October 1, 2010 to September 30, 2011	
			Rates in Table are displayed.	2011	
			T	Revised rates in Table are displayed.	
05/13/11	11	11.5	Reimbursements for travel expenses	Reimbursements for travel expenses	Chapter 11 –
			incurred without required receipts, as	incurred without required receipts, as	Travel Policy
			outlined, is strictly prohibited. A "no receipt - no reimbursement" policy	outlined, is strictly prohibited. A "no receipt - no reimbursement" policy	v.3.8
			applies. An affidavit for lost, stolen,	applies. An affidavit for lost, stolen,	
			etc. receipts is generally acceptable.	etc. receipts is generally acceptable	
				(see <b>Exhibit F</b> ). Employees may	
				obtain a copy of the Missing Receipt	
				Affidavit form at: http://extranet.fsf.state.de.us/service_	
				desk forms.shtml. If an employee	
				uses this form, it must be attached to	
				the "Personal Expense	
05/13/11	11	Exhibit	Removed DFMS "Out of State	Reimbursement" form.	Chantan 11
05/15/11	11	A	Authorization" form.	Replaced with draft version of FSF "Out of State Authorization" form in	Chapter 11 – Travel Policy
		11	Tuttion Zavion Torni.	standard FSF Form format.	v.3.8
05/13/11	11	Exhibit F	No DFMS "Missing Receipt Affidavit" form existed.	Inserted with FSF "Missing Receipt Affidavit" form in standard FSF	Chapter 11 –
			Amdavit form existed.	Form format.	Travel Policy v.3.8
05/13/11	12	12.1.2	b. Travel – See Chapter 13 –	b. Travel – See Chapter 11 –	Chapter 12 –
			Statewide Travel Policy	Travel Policy	SuperCard v.4.4
05/13/11	12	12.3.1	a Agencies should refer to	a Agencies should refer to	Chapter 12 –
			Chapter 13 – Statewide Travel	Chapter 11 – Travel Policy for more	SuperCard
			<b>Policy</b> for more information regarding	information regarding combining	v.4.4
05/13/11	12	12.3.1	<ul><li>combining expenses on a SuperCard.</li><li>6. Use of card or card number by</li></ul>	expenses on a SuperCard.  6. Use of card or card number by	Chapter 12 –
03/13/11	12	12.3.1	someone other than the cardholder,	someone other than the cardholder,	SuperCard
			except in emergencies as described	except in emergencies as described	v.4.4
			above, or in <b>Chapter 13 – Statewide</b>	above, or in <b>Chapter 11 – Travel</b>	
00/10/11	10	10.2.1.1	Travel Policy.	Policy.	G1 10
02/10/11	10	10.2.4.1	E. Federal Audit Set-Aside	E. Sub-grants	Chapter 10 – Grants
			The State has established a process to	Sub-grants are federal funds or other	Management
			set aside federal funds to cover the	grant monies received indirectly by a	v.8.4
			cost of that portion of the statewide	state agency, usually through another	
			single audit, which includes the audit	state agency.	
			of federal grants.		
			With the exception of DelDOT, all		
			state agencies, which retain dollars for		
			the intended use of the federal		
			program, are responsible for payment		

Date	Chapter	Section	Before Change	After Change	File Name
	Chapter		of audit fees at a rate of three-tenths of one percent (0.3%) of all federal funds received. If the funds represent either pass-through dollars or contracted dollars, then the participants negotiate an agreement to determine who is responsible for payment of the audit fees.  Every agency and school district must budget for audit fees, which are collected by OMB. All school districts, receiving federal grants, are responsible for payment of audit fees at a rate of five-tenths of one percent (0.5%) of all federal funds received.  OMB is the responsible agency to pay all federal audit billings on behalf of the agencies, except DelDOT and school districts.		
			F. Sub-grants  Sub-grants are federal funds or other grant monies received indirectly by a state agency, usually through another state agency.		
11/19/10	11	11.4.1*	f. For example, the standard United States per diem rate, through September 30, 2008, is a maximum of:  • \$70 for lodging (tax may be claimed in additional to the maximum lodging amount); and • \$39 for meals and incidental expenses.	c. For example, the standard United States per diem rate, through September 30, 2011, is a maximum of:  • \$77 for lodging (tax may be claimed in additional to the maximum lodging amount); and • \$46 for meals and incidental expenses.	Chapter 11 – Travel Policy v.3.6
11/08/10	13	13.8.1	Purchase orders are required for all assets costing \$5000 or more, including assets purchased with the SuperCard. Agencies are required to use the system's Receiver functionality to record asset information. Agencies should contact TBD for assistance or questions.	Purchase orders are required for all assets costing \$5000 or more, including assets purchased with the SuperCard. Agencies are required to use the system's Receiver functionality to record asset information. Agencies should contact CAM for assistance or questions.	Chapter 13 – Asset Management v.8.4
09/16/10	7	7/15	To permanently correct an expired line of funding, payroll end users must locate and recode the source of the expired appropriation in PHRST.	To permanently correct an expired line of funding, PHRST End Users must locate and recode the source of the expired appropriation in the PHRST system.	Chapter 07 – Purchasing and Disbursements v.3.8
09/16/10	7	7.15	That is, the Central Payroll team must be able to see how an individual was funded, look at the work the	That is, the Division of Accounting staff must be able to look at the work the individual is assigned and make	Chapter 07 – Purchasing and

Date	Chapter	Section	Before Change	After Change	File Name
			individual is assigned, and make the	the determination that the funding is	Disbursements
			determination the funding is	appropriate for the work. Payroll	v.3.8
			appropriate for the work. Payroll	funding adjustments must be made at	
			funding adjustments must be made at the paycheck level, associated with a	the paycheck level and are associated with a single individual.	
			single individual.	with a single murvidual.	
09/16/10	7	7.10.1	The salaries of state officials and	The salaries of state officials and	Chapter 07 –
027-07-0		,,,,,,,	employees are paid on a bi-weekly	employees are paid on a bi-weekly	Purchasing
			basis. Payments are for one twenty-	basis. The bi-weekly payment	and
			sixth (1/26 <sup>th</sup> ) of the annual salary. The	represents earnings for the period	Disbursements
			bi-weekly payment represents	ending 14 days prior to the check date	v.3.8
			earnings for the period ending 14 days	for all state officials and employees	
			prior to the check date for all state	(29 Del. C. 2712 (a)).	
			officials and employees, except the		
09/16/10	7	7.10	Governor (29 <u>Del. C. 2712 (a)).</u> Payment of earnings by state officials	Payment of earnings to state officials	Chapter 07 –
07/10/10	,	7.10	and employees, both salaried and	and employees, both salaried and	Purchasing
			hourly, is accomplished through	hourly, is accomplished through	and
			Central Payroll (Payroll Human	PHRST (Payroll Human Resources	Disbursements
			Resources Statewide Technology	System Technology) as a service to	v.3.8
			(PHRST)), as a service to DOF and	DOF and OST.	
			OST. A master employee information		
			and payroll file is established and/or		
			updated whenever a change occurs in an employee's status.		
			an employee's status.		
			<b>NOTE</b> : Payroll processing is on the		
			exception basis, and once established,		
			it will remain unchanged until		
			administrative action is taken by the		
			agency.		
			Separate instructions are provided to		
			each agency by DOF with respect to		
			changing the status of an employee on		
			the master payroll file. Prompt		
			submission of all documentation to		
			PHRST is imperative for orderly and		
09/16/10	7	7.3	timely payroll processing.  46. OMB's GSS – replenishment for	46. OMB's GSS – replenishment for	Chapter 07 –
09/10/10	/	1.3	postage meter (ASF).	postage meter (ASF).	Purchasing
			posage motel (151).	47. Energy expenses for school	and
				districts when paid out of State funds	Disbursements
				appropriated specifically for that	v.3.8
				purpose.	
09/16/10	6	6.5.2	There are legal distinctions and	There are legal distinctions and	Chapter 06 –
			ramifications between retaining a	ramifications between retaining a	Approvals v.3.6
			consultant and hiring an employee. For example, the State incurs	consultant and hiring an employee. For example, the State incurs	٧.٥.٥
			liabilities for withholding and/or the	liabilities for withholding and/or the	
			payment of income taxes, FICA,	payment of State, Federal, and Local	
			workers compensation, unemployment	income taxes, OASDI and Medicare,	
			compensation, and pension for	workers compensation,	
			employees.	unemployment compensation, and	
07/20/40	7	7.10.1	TOTAL 1 CONTRACTOR OF THE PROPERTY OF THE PROP	pension for employees.	GI
07/20/10	7	7.10.1	The salaries of state officials and	The salaries of state officials and	Chapter 07 –
			employees are paid on a bi-weekly	employees are paid on a bi-weekly	Purchasing

Date	Chapter	Section	Before Change	After Change	File Name
			basis. Payments are for one twenty-sixth (1/26th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor (29 Del. C. 2712 (a)).	basis. Payments are for one twenty-sixth (1/26th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor (29 Del. C. 2712 (a)).	and Disbursements v.3.7
			An exception to this policy is made for employees of the Delaware Department of Transportation (DelDOT) employed on an hourly rate of pay. The wages of these persons shall be paid semi-monthly. The first payment of one-half the monthly salary or one twenty-fourth (1/24th) of the annual salary on the seventh day of the calendar month, and the second payment shall be paid on the 22nd day of the calendar month by the payment of the remaining balance of the remaining one-half the monthly salary or one twenty-fourth (1/24th)of the annual salary.	If any of the above dates of payment falls on a Saturday, Sunday or holiday, payment shall be made on the last working day prior to the specified date of payment. (29 Del. C. §2712 (a)(3)) Methods of payment may include checks, drafts, direct deposits, and electronic funds transfers (29 Del. C. 2712 (b)).	
			If any of the above dates of payment falls on a Saturday, Sunday or holiday, payment shall be made on the last working day prior to the specified date of payment. (29 Del. C. §2712 (a)(3)) Methods of payment may include checks, drafts, direct deposits, and electronic funds transfers (29 Del. C. 2712 (b)).		
07/20/10	7	7.10	Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll & Human Resources System Tracking (PHRST)), as a service to DOF and OST.	Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll Human Resources <u>Statewide Technology</u> (PHRST)), as a service to DOF and OST.	Chapter 07 – Purchasing and Disbursements

<sup>\*</sup>Chapter 11, Section 11.4.1, Number 2c, must be verified and updated every October 1, based on the Federal Per Diem rates for Lodging, and Meals and Incidental Expenses.